

STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because it merely repeals regulatory provisions that are no longer applicable, conforms to nondiscretionary statutory changes, and makes technical changes that are not controversial in nature. The rule updates section 527.9, "Hotel occupancy," of the department's regulations. Publication 848, *A Guide to Sales Tax for Hotel and Motel Operators* (3/08), was recently revised by the department, with participation from representatives of the hotel industry, to reflect current statutory provisions and policies of the department related to the sales tax on hotel occupancy. The development of the publication provided an opportunity to review and update information contained in the regulations. The rule makes editorial, clarifying, and technical changes throughout this section of the regulations. The rule clarifies the language and deletes dated and unnecessary information, such as references to expired section 1107 of the Tax Law, unneeded examples, gender references, outdated terminology for individuals with disabilities, specific form names, and former state agency names.